
CIGIE Audit Peer Review Guide Revision

Guide for Conducting Peer Reviews
of Audit Organizations of Federal
Offices of Inspector General

September 2014
March 2020

Updating the Guide

Updates typically follow a revision to the Yellow Book

CIGIE Audit Committee through the Federal Audit Executive Council (FAEC)

Comment Period
Audit Committee Approval
CIGIE Approval

2018 GAS Changes

- “General Standards”
- CIGIE as an Affiliated Organization for Peer Reviews
- Performance Audit - Planning and Conducting the Engagement

Updating the Guide

- **Inter-Agency Team**
- **2014 Guide Survey**
- **Teams by Section/Appendix**
- **OMB's MAX.gov Collaboration Tool**
- **2018 Yellow Book Requirements**
- **Consideration of Survey and Comment Period Results**
- **Audit Committee Items**
- **Approvals**

Anticipated March 2020 Guide

| Description | Milestone |
|---------------------------------------|-----------------------|
| Form Inter-Agency Team | June 2018 |
| Present Approach to FAEC Chair | August 2018 |
| 2014 Guide Survey Results | September 2018 |
| First Exposure Draft Results | May 2019 |
| Second Exposure Draft | September 2019 |
| CIGIE Audit Committee Approval | October 2019 |
| CIGIE Approval | November 2019 |
| Guide Implementation | March 2020 |

2014 Guide Survey Results

- **Lead-Department of Transportation OIG**
- **SurveyMonkey**
- **Satisfaction with 2014 Guide**
- **Suggestions for Improvements**
- **23 Audit Organizations Respond**
- **160 Comments**
 - ✓ **Generally satisfied**
 - ✓ **Incorporate 2018 updates into the Guide**
 - ✓ **Improve the checklist and guidance**

First Comment Period Results

- **May 2019**
- **FAEC-Administered, CIGIE APRG mailbox (Audit-PeerReview@CIGIE.gov)**
- **24 Audit Organizations Responded**
- **700+ Comments Received**
 - ✓ **60% comments relate to Section 2 and Appendices A and E**
 - ✓ **Clarity/Consistency**
 - ✓ **Combine texts and delete duplicates**
 - ✓ **Grammatical/Formatting/Minor errors**
 - ✓ **Shorten Appendix A to cover items in GAS 5.02-5.59**
 - ✓ **Delete Section 1, repeats GAS 5.02-5.59**

Collaboration Tool

- **MAX.gov**
- **Captures draft files and disposition of comments**
- **Challenges:**
 - ✓ **User access issues**
 - ✓ **User inexperience with MAX.gov and other collaboration tools**
- **Lessons Learned: Being open to and flexible with changes**

Section 2 & 3

- **Combined External and Modified Peer Reviews**
- **Challenges:**
 - ✓ **Deciding how to address comments**
 - ✓ **Being careful not to impose new requirements**
 - ✓ **Ensuring consistency throughout the Guide**
 - ✓ **Emphasizing clarity**
- **Lessons Learned**
 - ✓ **Contact agencies for clarity/explanations**

Appendix D's

- **Purpose:**
 - D1-Examination**
 - D2-Review**
 - D3-AUP**
 - D4-Reviews of FS**
- **Sources of Information: Chapter 7, AICPA standards**
- **Challenges: AICPA standards, clarity of comments, CIGIE leadership expectations, scheduling/government shutdown, peer reviews vs. QA needs**

Appendix F

- **Purpose: IPA Monitoring**
- **Sources of Information: FAM 670, Yellow Book, Federal Acquisition Regulations**
- **Challenges:**
 - ✓ **Addressing misconception on Appendix F**
 - ✓ **Considering needs of all users**
- **Lessons Learned:**
 - ✓ **Understanding needs of the community**

Other Items

- **Section 1, Appendices A and C, General**
- **Challenges: Format, length, timing, clarity, consistency**
- **Lessons Learned: Editor review of all drafts before sending to community for comments**

Stay Tuned....

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Cast Members

**Pre-Draft Survey – Beverly Lyons, Leonard Meade,
Petra Swartzlander**

Section 1 – Ron Anderson, Kevin Chaffin

**Section 2 – Kimberly Boykin, Thomas Chin, Sara
Margraf, Whitney Miller, Audrey Solis, Nomi Taslitt**

Section 3 – Jonna Mueller, Nina Murphy

**Appendix A – Brittany Banks, Christopher Dentel,
Steven Ford, Vera Garrant, Beverly Lyons, Juana
Morales, Holly Swoboda, Twyla Tatum**

**Appendix B – Ronald Anderson, Michelle Emigh, Jonna
Mueller, David Sheeren, Scott Spaulding**

Cast Members (continued...)

Appendix C – Morgan Aronson, Robyn Berkenbilt, Regina Dull, Eve Jacavage, David Laun, Sarah Sequeira, Catherine Walters

Appendix D – Alvin Brown, Branco Garcia, Tammy Hart, Patricia Layfield, Leonard Meade

Appendix E – Terese Blanchard, Margaret Bonsu, Kevin Chaffin, Ruth-Ami Klein, Valerie McMichael, Beth Schaefer

Appendix F – Morgan Aronson, Robert Hong, Nina Murphy

Appendix G – Audrey Delaney, Valerie McMichael, Beth Schaefer